## ENGINEERING MATERIALS AND TESTING INTERNAL SERVICE FUND BALANCE SHEET December 31, 2000

In Thousa	nds)	
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Current assets:   Current assets:   Current assets:   Cash and cash equivalents   S		2000	1999
Receivables:   Rece	ASSETS		
Receivables:	Current assets:		
Accounts - net   128	Cash and cash equivalents	\$ 3 \$	41
Interfund loans receivable   1,286   1,0   Inventories	Receivables:		
Numerories   84   1,391   1,291   1,	Accounts - net		60
Total current assets	Interfund loans receivable		1,050
Fixed assets:	Inventories	<del></del>	98
Land, leaseholds and easements   2.961   2.5     Buildings and structures   2.961   2.5     Less accumulated depreciation   2.2     Public improvements       Less accumulated depreciation   427   4     Less accumulated depreciation   427   4     Less accumulated depreciation   (241)   (2     Computer equipment   90     Less accumulated depreciation   (69)   (69)     Software   1   1     Less accumulated depreciation   (1)     Uber capital outlay   15     Less accumulated depreciation   (6)     Construction in progress       Net fixed assets   796   8     Total assets   796   8     Total assets   796   8     Total assets   796   8     Salaries payable   39     Intergovernmental payable   39     Intergovernmental payable   -     Intergovernmental payable   140     Bonds payable-current portion   -     Total current liabilities:   223   1     Long-term liabilities:   223   1     Long-term liabilities:   58     Total long-term liabilities   281   1     Fund equity:   184   1     Retained earnings:   28     Reserved for renewal and replacement   1,000   1,00     Reserved for severance pay   -	Total current assets	1,391	1,249
Buildings and structures			
Less accumulated depreciation   (2,381)   (2,3 Public improvements   -		•	-
Public improvements			2,915
Less accumulated depreciation		(2,381)	(2,326)
Machinery and equipment         427         4           Less accumulated depreciation         (241)         (2           Computer equipment         90         6           Less accumulated depreciation         (69)         6           Software         1         1           Less accumulated depreciation         (6)         6           Construction in progress         -         -           Net fixed assets         796         8           Total assets         \$ 2,187         \$ 2,0           LIABILITIES AND FUND EQUITY           Current liabilities:           Salaries payable         \$ 44         \$           Accounts payable         -         -           Intergovernmental payable         -         -           Interest payable         -         -           Deferred revenue         140         -           Bonds payable-current portion         -         -           Total current liabilities:         223         1           Long-term liabilities:         58         -           Bonds payable         -         -           Compensated absences payable         -         -           Compensated absences paya		-	-
Computer equipment		•	-
Computer equipment         90           Less accumulated depreciation         (69)           Software         1           Less accumulated depreciation         (1)           Other capital outlay         15           Less accumulated depreciation         (6)           Construction in progress         -           Net fixed assets         796         8           Total assets         \$ 2,187         \$ 2,0           LIABILITIES AND FUND EQUITY         State in the state of			426
Less accumulated depreciation			(207)
Software         1           Less accumulated depreciation         (1)           Other capital outlay         15           Less accumulated depreciation         (6)           Construction in progress         -           Net fixed assets         796         8           Total assets         \$ 2,187         2,0           LIABILITIES AND FUND EQUITY         -         -           Current liabilities:         Salaries payable         39         -           Accounts payable         -         -         -         -           Intergovernmental payable         -			90
Cess accumulated depreciation	• • • • • • • • • • • • • • • • • • •		(65)
Other capital outlay       15         Less accumulated depreciation       (6)         Construction in progress       796       8         Net fixed assets       796       8         Total assets       \$ 2,187       \$ 2,0         LIABILITIES AND FUND EQUITY       Current liabilities:         Salaries payable       39       Intergovernmental payable       39       Intergovernmental payable       -       Interest payable       -       Interest payable       -       -       Interest payable       -       -       Interest payable       -       -       -       Interest payable       - <td< td=""><td></td><td></td><td>1 (1)</td></td<>			1 (1)
Less accumulated depreciation			16
Construction in progress   796   8   8   796   8   8   796   8   8   796   8   8   796   8   8   796   8   8   796   8   796   8   796   8   796   8   796   8   796   8   796   8   796   8   796   8   796   8   796   8   796   8   796   8   796   8   796			(4)
Net fixed assets   796		(0)	(4)
Total assets   \$ 2.187 \$ 2.06		796	845
LIABILITIES AND FUND EQUITY           Current liabilities:         \$ 44 \$           Salaries payable         39           Intergovernmental payable         -           Interfund loans payable         -           Interest payable         -           Deferred revenue         140           Bonds payable-current portion         -           Total current liabilities         223         1           Long-term liabilities:         -         -           Bonds payable         -         -           Compensated absences payable         58         -           Unpaid claims payable         -         -           Total long-term liabilities         58         -           Total long-term liabilities         58         -           Total liabilities         281         1           Fund equity:         -         -           Contributed capital         184         1           Reserved for future contingencies         28           Reserved for renewal and replacement         1,000         1,0           Reserved for severance pay         -         -			2,094
Current liabilities:       \$ 44 \$         Salaries payable       39         Intergovernmental payable       -         Interfund loans payable       -         Interest payable       -         Deferred revenue       140         Bonds payable-current portion       -         Total current liabilities       223       1         Long-term liabilities:       -         Bonds payable       -       -         Compensated absences payable       58       -         Unpaid claims payable       -       -         Total long-term liabilities       58       -         Total labilities       58       -         Total labilities       281       1         Fund equity:       -       -         Contributed capital       184       1         Retained earnings:       28       -         Reserved for future contingencies       28       -         Reserved for renewal and replacement       1,000       1,0         Reserved for severance pay       -       -	LIARILITIES AND FUND FOULTY	<del></del>	
Salaries payable       \$ 44 \$         Accounts payable       39         Intergovernmental payable       -         Interfund loans payable       -         Interest payable       -         Deferred revenue       140         Bonds payable-current portion       -         Total current liabilities       223         Bonds payable       -         Compensated absences payable       58         Unpaid claims payable       -         Total long-term liabilities       58         Total long-term liabilities       58         Total labilities       281         Interest payable       184			
Accounts payable 39 Intergovernmental payable		\$ 44 \$	38
Intergovernmental payable Interfund loans payable Interest payable Deferred revenue Bonds payable-current portion Total current liabilities  Long-term liabilities: Bonds payable Compensated absences payable Unpaid claims payable Total long-term liabilities  Total liabilities  Total liabilities  Fund equity: Contributed capital Retained earnings: Reserved for future contingencies Reserved for renewal and replacement Reserved for severance pay  I 40  Bonds payable			50
Interfund loans payable Interest payable Deferred revenue Bonds payable-current portion Total current liabilities  Long-term liabilities: Bonds payable Compensated absences payable Unpaid claims payable Total long-term liabilities  Total liabilities  Total liabilities  Fund equity: Contributed capital Retained earnings: Reserved for future contingencies Reserved for renewal and replacement Reserved for severance pay  I 40  Bonds payable		<u>-</u>	-
Interest payable Deferred revenue 140 Bonds payable-current portion Total current liabilities 223 1 Long-term liabilities: Bonds payable Compensated absences payable Compensated absences payable Total long-term liabilities 58 Unpaid claims payable Total long-term liabilities 58 Total liabilities 58 Total liabilities 58 Total liabilities 58 Total liabilities 58 Tende equity: Contributed capital Retained earnings: Reserved for future contingencies Reserved for renewal and replacement Reserved for severance pay -		-	-
Deferred revenue 140 Bonds payable-current portion - Total current liabilities 223 1  Long-term liabilities:  Bonds payable - Compensated absences payable 58 Unpaid claims payable - Total long-term liabilities 58  Total liabilities 58  Total liabilities 281 1  Fund equity: Contributed capital 184 184 Retained earnings: Reserved for future contingencies 28 Reserved for renewal and replacement 1,000 1,00 Reserved for severance pay		-	-
Bonds payable-current portion  Total current liabilities  Long-term liabilities:  Bonds payable  Compensated absences payable  Unpaid claims payable  Total long-term liabilities  Total liabilities  Fund equity:  Contributed capital  Retained earnings:  Reserved for future contingencies  Reserved for renewal and replacement  Reserved for severance pay  Long-term liabilities		140	28
Total current liabilities 223 1  Long-term liabilities:  Bonds payable		-	-
Bonds payable - Compensated absences payable 58 Unpaid claims payable - Total long-term liabilities 58  Total liabilities 58  Total liabilities 281 1  Fund equity: Contributed capital 184 1  Retained earnings: Reserved for future contingencies 28 Reserved for renewal and replacement 1,000 1,00 Reserved for severance pay -	- · ·	223	116
Bonds payable - Compensated absences payable 58 Unpaid claims payable - Total long-term liabilities 58  Total liabilities 58  Total liabilities 281 1  Fund equity: Contributed capital 184 1  Retained earnings: Reserved for future contingencies 28 Reserved for renewal and replacement 1,000 1,00 Reserved for severance pay -	Long-term liabilities:		
Compensated absences payable Unpaid claims payable Total long-term liabilities  Total liabilities  58  Total long-term liabilities  58  184  11  Total long-term liabilities  184  11  Require:  Reserved capital Retained earnings:  Reserved for future contingencies Reserved for renewal and replacement Reserved for severance pay  1,000 1,00 1,00 1,00 1,00 1,00 1,00 1		•	-
Unpaid claims payable Total long-term liabilities  Total liabilities  58  Total liabilities  281  1  Fund equity:  Contributed capital Retained earnings: Reserved for future contingencies Reserved for renewal and replacement Reserved for severance pay  -		58	52
Total long-term liabilities 58  Total liabilities 281 1  Fund equity:  Contributed capital 184 1  Retained earnings:  Reserved for future contingencies 28  Reserved for renewal and replacement 1,000 1,00  Reserved for severance pay -		•	-
Total liabilities 281 1  Fund equity:  Contributed capital 184 1  Retained earnings:  Reserved for future contingencies 28  Reserved for renewal and replacement 1,000 1,00  Reserved for severance pay -		58	52
Contributed capital 184 1  Retained earnings:  Reserved for future contingencies 28  Reserved for renewal and replacement 1,000 1,000  Reserved for severance pay -		281	168
Contributed capital 184 1  Retained earnings:  Reserved for future contingencies 28  Reserved for renewal and replacement 1,000 1,000  Reserved for severance pay -	Fund equity:		
Retained earnings:  Reserved for future contingencies  Reserved for renewal and replacement  Reserved for severance pay  1,000  1,000  1,000		184	184
Reserved for future contingencies 28 Reserved for renewal and replacement 1,000 1,0 Reserved for severance pay -	•		
Reserved for renewal and replacement 1,000 1,0 Reserved for severance pay -		28	42
Reserved for severance pay -			1,000
		-	-
Unreserved 094	Unreserved	694	700
		1,906	1,926
Total liabilities and fund equity \$ 2,187 \$ 2,0	Total liabilities and fund equity	\$ 2,187 \$	2,094

## ENGINEERING MATERIALS AND TESTING INTERNAL SERVICE FUND STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS For the fiscal year ended December 31, 2000

(In Thousands)

	2000		1999	
Operating revenues:				
Charges for services and sales	\$	3,618 \$	2,465	
Rents and commissions			<del></del>	
Total operating revenues		3,618	2,465	
Operating expenses:				
Personal services		1,215	1,084	
Contractual services		565	581	
Materials, supplies, services and other		1,601 70	949	
Rent Cost of stores issuance		70	66	
Depreciation		94	95	
Total operating expenses		3,545	2,775	
Operating income (loss)		73	(310)	
Non-operating revenues (expenses):				
Interest revenue		•	-	
Interest expense		-	-	
Gain (loss) on disposal of fixed assets		-	-	
Damages/losses recovered		-	-	
Other revenues		46	40	
Total non-operating revenues (expenses)	<del>,</del>	46	40	
Income (loss) before operating transfers		119	(270)	
Operating transfers in (out):				
Transfers (to) other funds		(139)	(6)	
Total operating transfers		(139)	(6)	
Net income (loss)		(20)	(276)	
Retained earnings - January 1		1,742	2,018	
Retained earnings - December 31	\$	1,722 \$	1,742	

(In Thousands)

	2000		1999	
Cash flows from operating activities:				
Operating income (loss)	\$	73 \$	(310)	
Adjustments to reconcile operating income (loss)		-	•	
to net cash provided (used) by operating activities:		-	-	
Depreciation		94	95	
(Increase) decrease in accounts receivable		42	102	
(Increase) decrease in due from other funds		-	(1,050)	
(Increase) decrease in inventories		14	(10)	
(Increase) decrease in prepaid items		-	-	
Increase (decrease) in salaries payable		6	(4)	
Increase (decrease) in accounts payable		(10)	(11)	
Increase (decrease) in due to other funds		-	-	
Increase (decrease) in deferred revenue		112	(123)	
Increase (decrease) in compensated absences payable		6	(6)	
Increase (decrease) in unpaid claims payable		-	-	
Damages/losses recovered		-	-	
Other non-operating revenues		46	40	
Total adjustments		310	(967)	
Net cash provided (used) by operating activities	***	383	(1,277)	
Cash flows from non-capital financing activities:				
Interfund loans received		1,050	-	
Operating transfers from other funds		•	-	
Operating transfers from component units		-	-	
Principal paid on bonds		-	-	
Interest paid on bonds		-	-	
Operating transfers to other funds		(139)	(6)	
Interfund loans paid		(1,286)	•	
Interest paid on interfund loans		•	-	
Net cash provided (used) by non-capital				
financing activities		(375)	(6)	
Cash flows from capital and related financing activities:				
Proceeds from bonds		-	-	
Interest paid on bonds		-	-	
Proceeds from sale of fixed assets		-	-	
Acquisition and construction of fixed assets		(46)	(15)	
Net cash provided (used) by capital				
and related financing activities		(46)	(15)	
Cash flows from investing activities: Interest		-	_	
Net cash provided (used) by investing activities		-	<u> </u>	
Net increase (decrease) in cash and cash equivalents		(38)	(1,298)	
Cash and cash equivalents, beginning of year		41	1,339	
Cash and cash equivalents, end of year	\$	3 \$	41	
Non-cash capital and financing activities: (Loss) on disposal of fixed assets	\$	- \$	-	
Fixed assets constructed in capital projects funds		-	-	